

25

SUPPLEMENTARY FINANCIAL STATEMENT
(OCTOBER 1945)

RETURN to an Order of the Honourable The House of Commons,
dated 23 October, 1945:—for

STATEMENT OF CHANGES IN TAXATION AS PROPOSED
BY THE CHANCELLOR OF THE EXCHEQUER

Treasury Chambers,
23 October, 1945 } W. GLENVIL HALL

(*Mr. Glenvil Hall*)

Ordered by The House of Commons to be Printed
23 October, 1945



HIS MAJESTY'S STATIONERY OFFICE

THREEPENCE NET

CHANGES OF TAXATION.

INLAND REVENUE.

INCOME TAX.

Changes Proposed to take Effect in the Year 1946-47.

It is proposed to increase the personal allowance for married persons from £140 to £180 and for other persons from £80 to £110.

It is proposed to increase the exemption limit from £110 to £120.

It is proposed to reduce the standard rate of tax by 1s. to 9s. in the £.

It is proposed to alter the graduation of the standard rate by replacing the existing reduced rate of tax of 6s. 6d. in the £ chargeable on the first £165 of taxable income by a two-tier reduced-rate system, the lower reduced rate being 3s. in the £ chargeable on the first £50 of taxable income and the higher reduced rate 6s. in the £ on the next £75 of taxable income.

It is proposed that no further post-war credits should be created after those for the year 1945-46.

SUR-TAX.

It is proposed to increase the rates of Sur-tax for the year 1946-47 as follows:—

Tax chargeable on every £ of income—				<i>Existing rates.</i>		<i>Proposed rates.</i>	
	£	£		s.	d.	s.	d.
from	2,001-	2,500	...	2	0	2	0
	2,501-	3,000	...	2	3	2	6
	3,001-	4,000	...	3	3	3	6
	4,001-	5,000	...	4	3	4	6
	5,001-	6,000	...	5	0	5	6
	6,001-	8,000	...	5	9	6	6
	8,001-	10,000	...	7	0	7	6
	10,001-	12,000	...	8	3	8	6
	12,001-	15,000	...	8	3	9	6
	15,001-	20,000	...	9	0	10	0
	Above	20,000	...	9	6	10	6

INCOME TAX, EXCESS PROFITS TAX, NATIONAL DEFENCE CONTRIBUTION AND ESTATE DUTY.

It is proposed to make provision *inter alia* for carrying out the double taxation agreements recently concluded with the United States and for authorising the conclusion of double taxation agreements with the Dominions and other countries.

EXCESS PROFITS TAX.

It is proposed to reduce the rate of E.P.T. from 100 per cent. to 60 per cent. as from the 1st January, 1946.

It is proposed that deficiencies as from the 1st January, 1947, will not rank for set-off against excess profits for other periods. Deficiencies for the period from the 1st January, 1946, to the 31st December, 1946, will rank for set-off primarily against excess profits charged at the 60 per cent. rate.

E.P.T. REFUNDS.

It is proposed to make provision for repayment of the E.P.T. refunds and to prescribe the conditions which must be satisfied before repayment can be made. The refunds will be subject to deduction of Income Tax at the standard rate for the year 1946-47.

CUSTOMS AND EXCISE.

CUSTOMS.

Hydrocarbon oils.—It is proposed to modify the existing provisions regarding the liability to duty of oil used in premises which are classified as “refineries,” so as to relieve from duty hydrocarbon oils used as materials for processes of chemical synthesis. It is also proposed that an allowance should be paid in respect of home-produced hydrocarbon oils in the like circumstances, equal to the net amount of the Customs duty on similar imported oils.

EXCISE.

Purchase Tax.—It is proposed to exempt from tax certain domestic appliances at present chargeable at the rate of $33\frac{1}{3}$ per cent. of the wholesale value, viz.:—

Space-heating appliances:

Coal and coke stoves, grates and fireplaces (and parts thereof);
Gas and electric fires;
Radiators and convectors;
Oil heaters.

Cooking appliances:

Coal and coke ranges (and parts thereof);
Gas, electric and oil stoves;
Boiling rings, grillers and hot-plates.

Water heaters:

Independent domestic boilers;
Geysers, immersion heaters and similar water heaters;
Wash boilers and coppers.

Refrigerators.

It is proposed that this change shall come into effect, as regards goods delivered by registered manufacturers and wholesalers, from the 24th October, 1945.

Spirits.—It is proposed to repeal the allowances at present payable in respect of alcohol for industrial use and certain other classes of spirits, as from the 1st January, 1946. Further information with regard to this matter is given in the White Paper (Cmd. 6622) published in April 1945.

Distillers' licences.—It is proposed to reduce the licence duty in respect of the distillation of spirits for industrial purposes, as from the 1st October, 1946.

MOTOR VEHICLE DUTIES.

I.—*Vehicles charged to duty by reference to horsepower.*

It is proposed that, as from a date to be fixed by the Treasury, vehicles first registered after that date, which under existing law would be charged to duty by reference to their horsepower, should be charged by reference to their cylinder capacity. The unit of capacity will be 100 cubic centimetres, and it is proposed that the rate for each unit shall be four-fifths of the rate in force at the time for each unit of horsepower. The minimum duty payable under the cylinder capacity scale will be the same as that payable under the horsepower scale, at present £7 10s.

II.—*Hackney motor vehicles.*

The present scale of duties for hackney motor vehicles proceeds by steps of 4 seats up to 8 seats, thence by steps of 6 seats to 32 seats, by steps of 8 seats to 64 seats with an additional duty for each seat in excess of 64. For vehicles with more than 8 seats it is proposed to insert steps of one seat in the existing scale while keeping the duty payable at existing steps the same. It is also proposed to abolish the higher scale of duty payable on vehicles with solid tyres. It is proposed that this change shall take effect on the 1st January, 1946.

III.—*Goods Vehicles.*

It is proposed to insert steps of $\frac{1}{4}$ -ton in the existing scales for all goods vehicles weighing more than 1-ton. The existing scales in general progress by $\frac{1}{2}$ -ton steps between 1 and 3 tons and thence by 1-ton steps, and the rates of duty at these points will not be altered. It is also proposed to abolish the higher scale of duty payable on vehicles with solid tyres. It is proposed that this change shall take effect on the 1st January, 1946.

ESTIMATED EFFECT* OF CHANGES IN TAXATION.

	Estimate for 1946-47.	Estimate for a Full Year.
INLAND REVENUE—	£	£
<i>Income Tax</i> —		
Increase in the Personal Allowances to taxpayers and in the Exemption Limit	— 140,000,000	— 160,000,000
Reduction in the Standard Rate of Tax	— 105,000,000	— 120,000,000
Change in the Graduation of the Standard Rate... ..	— 38,000,000	— 42,000,000
<i>Sur-tax</i> —		
Increase in the rates of Sur-tax ...	—	+ 7,000,000
TOTAL INCOME TAX AND SUR-TAX	— 283,000,000	— 315,000,000

INCOME TAX POST-WAR CREDITS.

As a result of the cessation of Income Tax post-war credits in respect of tax for the year 1946-47 and subsequent years, the Exchequer will be relieved from incurring liabilities to repay £225,000,000 a year in respect of these credits.

EXCESS PROFITS TAX.

No figure for the cost of reducing the E.P.T. to 60 per cent. is included in the above table, in view of the difficulty of making any estimate of this cost. In the Budget Speech the Chancellor of the Exchequer conjectured that the cost might be £60 millions after allowing for a fall in the level of excess profits. After allowing for the consequential increase in income tax the net cost would be about £30 millions.

* These estimates are made on the basis of the existing amount and distribution of the national income.

ESTIMATED EFFECT OF CHANGES IN TAXATION—*continued.*

	Estimate 1945-46.	Estimate 1946-47.
CUSTOMS AND EXCISE—		
<i>Customs—</i>	£	£
Hydrocarbon Oils	*	— 400,000†
Total Customs	—	— 400,000
<i>Excise—</i>		
Purchase Tax	— 1,000,000	— 10,000,000
Spirits (Repeal of certain allowances)	*	+ 1,000,000
Distillers' licences	—	— 20,000
Total Excise... ..	— 1,000,000	— 9,020,000
TOTAL CUSTOMS AND EXCISE	— 1,000 000	— 9,420,000
MOTOR VEHICLE DUTIES	Negligible.	

* The effects of these proposed changes were taken into account in computing the Customs and Excise revenue for 1945-46 on the existing basis of taxation.

† Of which the proposed relief from duty on imported oils used as materials for processes of chemical synthesis accounts for £25,000 and the proposed allowance on home-produced oils so used accounts for £375,000.

INCOME TAX.

Amount of tax and effective rate of tax per pound of income for specimen incomes.

(1a) Single Persons—Income all Earned Income.

NOTE.—The Table shows the Tax payable by Single Persons after deduction of the Personal Allowance and Earned Income Relief. The Taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Income.	Existing Charge.				Proposed Charge.			
	Income Tax.	Sur-tax.	Total.	Effective Rate.	Income Tax.	Sur-tax.	Total.	Effective Rate.
£	£ s. d.	£ s. d.	£ s. d.	s. d.	£ s. d.	£ s. d.	£ s. d.	s. d.
110	—	—	—	—	—	—	—	—
120	7 10 0	—	7 10 0	1 3	—	—	—	—
125	10 11 3	—	10 11 3	1 8½	— 7 6	—	— 7 6	— 0½
130	12 0 6	—	12 0 6	1 10	1 1 0	—	1 1 0	— 2
140	14 19 0	—	14 19 0	2 1½	2 8 0	—	2 8 0	— 4
150	17 17 6	—	17 17 6	2 4½	3 15 0	—	3 15 0	— 6
170	23 14 6	—	23 14 6	2 9½	6 9 0	—	6 9 0	— 9
200	32 10 0	—	32 10 0	3 3	13 10 0	—	13 10 0	1 4
225	39 16 3	—	39 16 3	3 6½	20 5 0	—	20 5 0	1 9½
250	47 2 6	—	47 2 6	3 9	27 0 0	—	27 0 0	2 2
300	66 2 6	—	66 2 6	4 5	45 15 0	—	45 15 0	3 0½
350	88 12 6	—	88 12 6	5 1	66 0 0	—	66 0 0	3 9½
400	111 2 6	—	111 2 6	5 6½	86 5 0	—	86 5 0	4 4
500	156 2 6	—	156 2 6	6 3	126 15 0	—	126 15 0	5 0½
600	201 2 6	—	201 2 6	6 8½	167 5 0	—	167 5 0	5 7
700	246 2 6	—	246 2 6	7 0½	207 15 0	—	207 15 0	5 11
800	291 2 6	—	291 2 6	7 3½	248 5 0	—	248 5 0	6 2½
900	336 2 6	—	336 2 6	7 5½	288 15 0	—	288 15 0	6 5
1,000	381 2 6	—	381 2 6	7 7½	329 5 0	—	329 5 0	6 7
1,250	493 12 6	—	493 12 6	7 11	430 10 0	—	430 10 0	6 10½
1,500	606 2 6	—	606 2 6	8 1	531 15 0	—	531 15 0	7 1
2,000	856 2 6	—	856 2 6	8 6½	756 15 0	—	756 15 0	7 7
2,500	1,106 2 6	50 0 0	1,156 2 6	9 3	981 15 0	50 0 0	1,031 15 0	8 3
3,000	1,356 2 6	106 5 0	1,462 7 6	9 9	1,206 15 0	112 10 0	1,319 5 0	8 9½
4,000	1,856 2 6	268 15 0	2,124 17 6	10 7½	1,656 15 0	287 10 0	1,944 5 0	9 8½
5,000	2,356 2 6	481 5 0	2,837 7 6	11 4	2,106 15 0	512 10 0	2,619 5 0	10 5½
6,000	2,856 2 6	731 5 0	3,587 7 6	11 11½	2,556 15 0	787 10 0	3,344 5 0	11 2
7,000	3,356 2 6	1,018 15 0	4,374 17 6	12 6	3,006 15 0	1,112 10 0	4,119 5 0	11 9
8,000	3,856 2 6	1,306 5 0	5,162 7 6	12 11	3,456 15 0	1,437 10 0	4,894 5 0	12 3
9,000	4,356 2 6	1,656 5 0	6,012 7 6	13 4½	3,906 15 0	1,812 10 0	5,719 5 0	12 8½
10,000	4,856 2 6	2,006 5 0	6,862 7 6	13 8½	4,356 15 0	2,187 10 0	6,544 5 0	13 1
12,000	5,856 2 6	2,831 5 0	8,687 7 6	14 5½	5,256 15 0	3,037 10 0	8,294 5 0	13 10
15,000	7,353 2 6	4,068 15 0	11,424 17 6	15 3	6,606 15 0	4,462 10 0	11,069 5 0	14 9
20,000	9,856 2 6	6,318 15 0	16,174 17 6	16 2	8,856 15 0	6,962 10 0	15,819 5 0	15 10
25,000	12,356 2 6	8,693 15 0	21,049 17 6	16 10	11,106 15 0	9,587 10 0	20,694 5 0	16 6½
30,000	14,856 2 6	11,068 15 0	25,924 17 6	17 3½	13,356 15 0	12,212 10 0	25,569 5 0	17 0½
40,000	19,856 2 6	15,818 15 0	35,674 17 6	17 10	17,856 15 0	17,462 10 0	35,319 5 0	17 8
50,000	24,856 2 6	20,568 15 0	45,424 17 6	18 2	22,356 15 0	22,712 10 0	45,069 5 0	18 0½
100,000	49,856 2 6	44,318 15 0	94,174 17 6	18 10	44,856 15 0	48,962 10 0	93,819 5 0	18 9

INCOME TAX—continued.

(1b) Single Persons—Income all Investment Income.

NOTE.—The Table shows the Tax payable by Single Persons after deduction of the Personal Allowance. The Taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Income.	Existing Charge.				Proposed Charge.			
	Income Tax.	Sur-tax.	Total.	Effective Rate.	Income Tax.	Sur-tax.	Total.	Effective Rate.
£	£ s. d.	£ s. d.	£ s. d.	s. d.	£ s. d.	£ s. d.	£ s. d.	s. d.
110	—	—	—	—	—	—	—	—
120	7 10 0	—	7 10 0	1 3	—	—	—	—
125	11 5 0	—	11 5 0	1 9½	1 5 0	—	1 5 0	— 2½
130	15 0 0	—	15 0 0	2 3½	2 10 0	—	2 10 0	— 4½
140	19 10 0	—	19 10 0	2 9½	4 10 0	—	4 10 0	— 7½
150	22 15 0	—	22 15 0	3 0½	6 0 0	—	6 0 0	— 9½
170	29 5 0	—	29 5 0	3 5½	10 10 0	—	10 10 0	1 3
200	39 0 0	—	39 0 0	3 11	19 10 0	—	19 10 0	1 11½
225	47 2 6	—	47 2 6	4 2½	27 0 0	—	27 0 0	2 5
250	56 2 6	—	56 2 6	4 6	36 15 0	—	36 15 0	2 11½
300	81 2 6	—	81 2 6	5 5	59 5 0	—	59 5 0	3 11½
350	106 2 6	—	106 2 6	6 1	81 15 0	—	81 15 0	4 8
400	131 2 6	—	131 2 6	6 6½	104 5 0	—	104 5 0	5 2½
500	181 2 6	—	181 2 6	7 3	149 5 0	—	149 5 0	5 11½
600	231 2 6	—	231 2 6	7 8½	194 5 0	—	194 5 0	6 5½
700	281 2 6	—	281 2 6	8 0½	239 5 0	—	239 5 0	6 10
800	331 2 6	—	331 2 6	8 3½	284 5 0	—	284 5 0	7 1½
900	381 2 6	—	381 2 6	8 5½	329 5 0	—	329 5 0	7 4
1,000	431 2 6	—	431 2 6	8 7½	374 5 0	—	374 5 0	7 6
1,250	556 2 6	—	556 2 6	8 11	486 15 0	—	486 15 0	7 9½
1,500	681 2 6	—	681 2 6	9 1	599 5 0	—	599 5 0	8 0
2,000	931 2 6	—	931 2 6	9 3½	824 5 0	—	824 5 0	8 3
2,500	1,181 2 6	50 0 0	1,231 2 6	9 10	1,049 5 0	50 0 0	1,099 5 0	8 9½
3,000	1,431 2 6	106 5 0	1,537 7 6	10 3	1,274 5 0	112 10 0	1,386 15 0	9 3
4,000	1,931 2 6	268 15 0	2,199 17 6	11 0	1,724 5 0	287 10 0	2,011 15 0	10 0½
5,000	2,431 2 6	481 5 0	2,912 7 6	11 8	2,174 5 0	512 10 0	2,686 15 0	10 9
6,000	2,931 2 6	731 5 0	3,662 7 6	12 2½	2,624 5 0	787 10 0	3,411 15 0	11 4½
7,000	3,431 2 6	1,018 15 0	4,449 17 6	12 8½	3,074 5 0	1,112 10 0	4,186 15 0	11 11½
8,000	3,931 2 6	1,306 5 0	5,237 7 6	13 1	3,524 5 0	1,437 10 0	4,961 15 0	12 5
9,000	4,431 2 6	1,656 5 0	6,087 7 6	13 6½	3,974 5 0	1,812 10 0	5,786 15 0	12 10½
10,000	4,931 2 6	2,006 5 0	6,937 7 6	13 10½	4,424 5 0	2,187 10 0	6,611 15 0	13 2½
12,000	5,931 2 6	2,831 5 0	8,762 7 6	14 7	5,324 5 0	3,037 10 0	8,361 15 0	13 11
15,000	7,431 2 6	4,068 15 0	11,499 17 6	15 4	6,674 5 0	4,462 10 0	11,136 15 0	14 10
20,000	9,931 2 6	6,318 15 0	16,249 17 6	16 3	8,924 5 0	6,962 10 0	15,886 15 0	15 10½
25,000	12,431 2 6	8,693 15 0	21,124 17 6	16 11	11,174 5 0	9,587 10 0	20,761 15 0	16 7½
30,000	14,931 2 6	11,068 15 0	25,999 17 6	17 4	13,424 5 0	12,212 10 0	25,636 15 0	17 1
40,000	19,931 2 6	15,818 15 0	35,749 17 6	17 10½	17,924 5 0	17,462 10 0	35,386 15 0	17 8½
50,000	24,931 2 6	20,568 15 0	45,499 17 6	18 2½	22,424 5 0	22,712 10 0	45,136 15 0	18 0½
100,000	49,931 2 6	44,318 15 0	94,249 17 6	18 10	44,924 5 0	48,962 10 0	93,886 15 0	18 9½

INCOME TAX—continued.

(2a) Married Couples without Children—Income all Earned Income.

NOTE.—The Table shows the Tax payable by Married Couples without Children after deduction of the Married Allowance and Earned Income Relief. The Taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Income.	Existing Charge.				Proposed Charge.			
	Income Tax.	Sur-tax.	Total.	Effective Rate.	Income Tax.	Sur-tax.	Total.	Effective Rate.
£	£ s. d.	£ s. d.	£ s. d.	s. d.	£ s. d.	£ s. d.	£ s. d.	s. d.
155	—	—	—	—	—	—	—	—
160	1 6 0	—	1 6 0	— 2	—	—	—	—
170	4 4 6	—	4 4 6	— 6	—	—	—	—
180	7 3 0	—	7 3 0	— 9½	—	—	—	—
200	13 0 0	—	13 0 0	1 3½	—	—	—	—
225	20 6 3	—	20 6 3	1 9½	3 7 6	—	3 7 6	— 3½
250	27 12 6	—	27 12 6	2 2½	6 15 0	—	6 15 0	— 6½
300	42 5 0	—	42 5 0	2 10	19 10 0	—	19 10 0	1 3½
350	58 12 6	—	58 12 6	3 4	34 10 0	—	34 10 0	1 11½
400	81 2 6	—	81 2 6	4 0½	54 15 0	—	54 15 0	2 8½
500	126 2 6	—	126 2 6	5 0½	95 5 0	—	95 5 0	3 9½
600	171 2 6	—	171 2 6	5 8½	135 15 0	—	135 15 0	4 6½
700	216 2 6	—	216 2 6	6 2	176 5 0	—	176 5 0	5 0½
800	261 2 6	—	261 2 6	6 6½	216 15 0	—	216 15 0	5 5
900	306 2 6	—	306 2 6	6 9½	257 5 0	—	257 5 0	5 8½
1,000	351 2 6	—	351 2 6	7 0½	297 15 0	—	297 15 0	5 11½
1,250	463 12 6	—	463 12 6	7 5	399 0 0	—	399 0 0	6 4½
1,500	576 2 6	—	576 2 6	7 8	500 5 0	—	500 5 0	6 8
2,000	826 2 6	—	826 2 6	8 3	725 5 0	—	725 5 0	7 3
2,500	1,076 2 6	50 0 0	1,126 2 6	9 0	950 5 0	50 0 0	1,000 5 0	8 0
3,000	1,326 2 6	106 5 0	1,432 7 6	9 6½	1,175 5 0	112 10 0	1,287 15 0	8 7
4,000	1,826 2 6	268 15 0	2,094 17 6	10 5½	1,625 5 0	287 10 0	1,912 15 0	9 7
5,000	2,326 2 6	481 5 0	2,807 7 6	11 3	2,075 5 0	512 10 0	2,587 15 0	10 4
6,000	2,826 2 6	731 5 0	3,557 7 6	11 10½	2,525 5 0	787 10 0	3,312 15 0	11 0½
7,000	3,326 2 6	1,018 15 0	4,344 17 6	12 5	2,975 5 0	1,112 10 0	4,087 15 0	11 8
8,000	3,826 2 6	1,306 5 0	5,132 7 6	12 10	3,425 5 0	1,437 10 0	4,862 15 0	12 2
9,000	4,326 2 6	1,656 5 0	5,982 7 6	13 3½	3,875 5 0	1,812 10 0	5,687 15 0	12 7½
10,000	4,826 2 6	2,006 5 0	6,832 7 6	13 8	4,325 5 0	2,187 10 0	6,512 15 0	13 0½
12,000	5,826 2 6	2,831 5 0	8,657 7 6	14 5	5,225 5 0	3,037 10 0	8,262 15 0	13 9½
15,000	7,326 2 6	4,068 15 0	11,394 17 6	15 2½	6,575 5 0	4,462 10 0	11,037 15 0	14 8½
20,000	9,826 2 6	6,318 15 0	16,144 17 6	16 1½	8,825 5 0	6,962 10 0	15,787 15 0	15 9½
25,000	12,326 2 6	8,693 15 0	21,019 17 6	16 10	11,075 5 0	9,587 10 0	20,662 15 0	16 6½
30,000	14,826 2 6	11,068 15 0	25,894 17 6	17 3	13,325 5 0	12,212 10 0	25,537 15 0	17 0½
40,000	19,826 2 6	15,818 15 0	35,644 17 6	17 10	17,825 5 0	17,462 10 0	35,287 15 0	17 7½
50,000	24,826 2 6	20,568 15 0	45,394 17 6	18 2	22,325 5 0	22,712 10 0	45,037 15 0	18 0
100,000	49,826 2 6	44,318 15 0	94,144 17 6	18 10	44,825 5 0	48,962 10 0	93,787 15 0	18 9

INCOME TAX—continued.

(2b) Married Couples without Children—Income all Investment Income.

NOTE.—The Table shows the Tax payable by Married Couples without Children after deduction of the Married Allowance. The Taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Income.	Existing Charge.				Proposed Charge.			
	Income Tax.	Sur-tax.	Total.	Effective Rate.	Income Tax.	Sur-tax.	Total.	Effective Rate.
£	£ s. d.	£ s. d.	£ s. d.	s. d.	£ s. d.	£ s. d.	£ s. d.	s. d.
140	—	—	—	—	—	—	—	—
150	3 5 0	—	3 5 0	— 5	—	—	—	—
160	6 10 0	—	6 10 0	— 10	—	—	—	—
170	9 15 0	—	9 15 0	1 2	—	—	—	—
180	13 0 0	—	13 0 0	1 5½	—	—	—	—
200	19 10 0	—	19 10 0	1 11½	3 0 0	—	3 0 0	— 3½
225	27 12 6	—	27 12 6	2 5½	6 15 0	—	6 15 0	— 7
250	35 15 0	—	35 15 0	2 10½	13 10 0	—	13 10 0	1 1
300	52 0 0	—	52 0 0	3 5½	28 10 0	—	28 10 0	1 11
350	76 2 6	—	76 2 6	4 4	50 5 0	—	50 5 0	2 10½
400	101 2 6	—	101 2 6	5 0½	72 15 0	—	72 15 0	3 7½
500	151 2 6	—	151 2 6	6 0½	117 15 0	—	117 15 0	4 8½
600	201 2 6	—	201 2 6	6 8½	162 15 0	—	162 15 0	5 5
700	251 2 6	—	251 2 6	7 2	207 15 0	—	207 15 0	5 11
800	301 2 6	—	301 2 6	7 6½	252 15 0	—	252 15 0	6 4
900	351 2 6	—	351 2 6	7 9½	297 15 0	—	297 15 0	6 7½
1,000	401 2 6	—	401 2 6	8 0½	342 15 0	—	342 15 0	6 10½
1,250	526 2 6	—	526 2 6	8 5	455 5 0	—	455 5 0	7 3½
1,500	651 2 6	—	651 2 6	8 8	567 15 0	—	567 15 0	7 7
2,000	901 2 6	—	901 2 6	9 0	792 15 0	—	792 15 0	7 11
2,500	1,151 2 6	50 0 0	1,201 2 6	9 7½	1,017 15 0	50 0 0	1,067 15 0	8 6½
3,000	1,401 2 6	106 5 0	1,507 7 6	10 0½	1,242 15 0	112 10 0	1,355 5 0	9 0½
4,000	1,901 2 6	268 15 0	2,169 17 6	10 10	1,692 15 0	287 10 0	1,980 5 0	9 11
5,000	2,401 2 6	481 5 0	2,882 7 6	11 6½	2,142 15 0	512 10 0	2,655 5 0	10 7½
6,000	2,901 2 6	731 5 0	3,632 7 6	12 1½	2,592 15 0	787 10 0	3,380 5 0	11 3
7,000	3,401 2 6	1,018 15 0	4,419 17 6	12 7½	3,042 15 0	1,112 10 0	4,155 5 0	11 10½
8,000	3,901 2 6	1,306 5 0	5,207 7 6	13 0	3,492 15 0	1,437 10 0	4,930 5 0	12 4
9,000	4,401 2 6	1,656 5 0	6,057 7 6	13 5½	3,942 15 0	1,812 10 0	5,755 5 0	12 9½
10,000	4,901 2 6	2,006 5 0	6,907 7 6	13 10	4,392 15 0	2,187 10 0	6,580 5 0	13 2
12,000	5,901 2 6	2,831 5 0	8,732 7 6	14 6½	5,292 15 0	3,037 10 0	8,330 5 0	13 10½
15,000	7,401 2 6	4,068 15 0	11,469 17 6	15 3½	6,642 15 0	4,462 10 0	11,105 5 0	14 9½
20,000	9,901 2 6	6,318 15 0	16,219 17 6	16 2½	8,892 15 0	6,962 10 0	15,855 5 0	15 10½
25,000	12,401 2 6	8,693 15 0	21,094 17 6	16 10½	11,142 15 0	9,587 10 0	20,730 5 0	16 7
30,000	14,901 2 6	11,068 15 0	25,969 17 6	17 4	13,392 15 0	12,212 10 0	25,605 5 0	17 1
40,000	19,901 2 6	15,818 15 0	35,719 17 6	17 10½	17,892 15 0	17,462 10 0	35,355 5 0	17 8
50,000	24,901 2 6	20,568 15 0	45,469 17 6	18 2½	22,392 15 0	22,712 10 0	45,105 5 0	18 0½
100,000	49,901 2 6	44,318 15 0	94,219 17 6	18 10	44,892 15 0	48,962 10 0	93,855 5 0	18 9½

INCOME TAX—continued.

(3a) Married Couples with one Child—Income all Earned Income.

NOTE.—The Table shows the Tax payable by Married Couples with one Child after deduction of the Married Allowance and Allowance for one Child and Earned Income Relief. The Taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Income.	Existing Charge.				Proposed Charge.			
	Income Tax.	Sur-tax.	Total.	Effective Rate.	Income Tax.	Sur-tax.	Total.	Effective Rate.
£	£ s. d.	£ s. d.	£ s. d.	s. d.	£ s. d.	£ s. d.	£ s. d.	s. d.
210	—	—	—	—	—	—	—	—
220	2 12 0	—	2 12 0	— 3	—	—	—	—
225	4 1 3	—	4 1 3	— 4½	—	—	—	—
250	11 7 6	—	11 7 6	— 11	—	—	—	—
300	26 0 0	—	26 0 0	1 9	6 0 0	—	6 0 0	— 5
350	40 12 6	—	40 12 6	2 4	18 0 0	—	18 0 0	1 0½
400	56 2 6	—	56 2 6	2 9½	32 5 0	—	32 5 0	1 7½
500	101 2 6	—	101 2 6	4 0½	72 15 0	—	72 15 0	2 11
600	146 2 6	—	146 2 6	4 10½	113 5 0	—	113 5 0	3 9½
700	191 2 6	—	191 2 6	5 5½	153 15 0	—	153 15 0	4 4½
800	236 2 6	—	236 2 6	5 11	194 5 0	—	194 5 0	4 10½
900	281 2 6	—	281 2 6	6 3	234 15 0	—	234 15 0	5 2½
1,000	326 2 6	—	326 2 6	6 6½	275 5 0	—	275 5 0	5 6
1,250	438 12 6	—	438 12 6	7 0	376 10 0	—	376 10 0	6 0½
1,500	551 2 6	—	551 2 6	7 4	477 15 0	—	477 15 0	6 4½
2,000	801 2 6	—	801 2 6	8 0	702 15 0	—	702 15 0	7 0½
2,500	1,051 2 6	50 0 0	1,101 2 6	8 9½	927 15 0	50 0 0	977 15 0	7 10
3,000	1,301 2 6	106 5 0	1,407 7 6	9 4½	1,152 15 0	112 10 0	1,265 5 0	8 5
4,000	1,801 2 6	268 15 0	2,069 17 6	10 4	1,602 15 0	287 10 0	1,890 5 0	9 5½
5,000	2,301 2 6	481 5 0	2,782 7 6	11 1½	2,052 15 0	512 10 0	2,565 5 0	10 3
6,000	2,801 2 6	731 5 0	3,532 7 6	11 9½	2,502 15 0	787 10 0	3,290 5 0	10 11½
7,000	3,301 2 6	1,018 15 0	4,319 17 6	12 4	2,952 15 0	1,112 10 0	4,065 5 0	11 7½
8,000	3,801 2 6	1,306 5 0	5,107 7 6	12 9	3,402 15 0	1,437 10 0	4,840 5 0	12 1
9,000	4,301 2 6	1,656 5 0	5,957 7 6	13 3	3,852 15 0	1,812 10 0	5,665 5 0	12 7
10,000	4,801 2 6	2,006 5 0	6,807 7 6	13 7½	4,302 15 0	2,187 10 0	6,490 5 0	13 0
12,000	5,801 2 6	2,831 5 0	8,632 7 6	14 4½	5,202 15 0	3,037 10 0	8,240 5 0	13 9
15,000	7,301 2 6	4,068 15 0	11,369 17 6	15 2	6,552 15 0	4,462 10 0	11,015 5 0	14 8
20,000	9,801 2 6	6,318 15 0	16,119 17 6	16 1½	8,802 15 0	6,962 10 0	15,765 5 0	15 9
25,000	12,301 2 6	8,693 15 0	20,994 17 6	16 9½	11,052 15 0	9,587 10 0	20,640 5 0	16 6
30,000	14,801 2 6	11,068 15 0	25,869 17 6	17 3	13,302 15 0	12,212 10 0	25,515 5 0	17 0
40,000	19,801 2 6	15,818 15 0	35,619 17 6	17 9½	17,802 15 0	17,462 10 0	35,265 5 0	17 7½
50,000	24,801 2 6	20,568 15 0	45,369 17 6	18 2	22,302 15 0	22,712 10 0	45,015 5 0	18 0
100,000	49,801 2 6	44,318 15 0	94,119 17 6	18 10	44,802 15 0	48,962 10 0	93,765 5 0	18 9

INCOME TAX—continued.

(3b) Married Couples with one Child—Income all Investment Income.

NOTE.—The Table shows the Tax payable by Married Couples with one Child after deduction of the Married Allowance and Allowance for one Child. The Taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Income.	Existing Charge.				Proposed Charge.			
	Income Tax.	Sur-tax.	Total.	Effective Rate.	Income Tax.	Sur-tax.	Total.	Effective Rate.
£	£ s. d.	£ s. d.	£ s. d.	s. d.	£ s. d.	£ s. d.	£ s. d.	s. d.
190	—	—	—	—	—	—	—	—
200	3 5 0	—	3 5 0	— 4	—	—	—	—
210	6 10 0	—	6 10 0	— 7½	—	—	—	—
220	9 15 0	—	9 15 0	— 10½	—	—	—	—
225	11 7 6	—	11 7 6	1 0	—	—	—	—
250	19 10 0	—	19 10 0	1 6½	3 0 0	—	3 0 0	— 3
300	35 15 0	—	35 15 0	2 4½	13 10 0	—	13 10 0	— 11
350	52 0 0	—	52 0 0	2 11½	28 10 0	—	28 10 0	1 7½
400	76 2 6	—	76 2 6	3 9½	50 5 0	—	50 5 0	2 6
500	126 2 6	—	126 2 6	5 0½	95 5 0	—	95 5 0	3 9½
600	176 2 6	—	176 2 6	5 10½	140 5 0	—	140 5 0	4 8
700	226 2 6	—	226 2 6	6 5½	185 5 0	—	185 5 0	5 3½
800	276 2 6	—	276 2 6	6 11	230 5 0	—	230 5 0	5 9
900	326 2 6	—	326 2 6	7 3	275 5 0	—	275 5 0	6 1½
1,000	376 2 6	—	376 2 6	7 6½	320 5 0	—	320 5 0	6 5
1,250	501 2 6	—	501 2 6	8 0	432 15 0	—	432 15 0	6 11
1,500	626 2 6	—	626 2 6	8 4	545 5 0	—	545 5 0	7 3
2,000	876 2 6	—	876 2 6	8 9	770 5 0	—	770 5 0	7 8½
2,500	1,126 2 6	50 0 0	1,176 2 6	9 5	995 5 0	50 0 0	1,045 5 0	8 4½
3,000	1,376 2 6	106 5 0	1,482 7 6	9 10½	1,220 5 0	112 10 0	1,332 15 0	8 10½
4,000	1,876 2 6	268 15 0	2,144 17 6	10 8½	1,670 5 0	287 10 0	1,957 15 0	9 9½
5,000	2,376 2 6	481 5 0	2,857 7 6	11 5	2,120 5 0	512 10 0	2,632 15 0	10 6½
6,000	2,876 2 6	731 5 0	3,607 7 6	12 0½	2,570 5 0	787 10 0	3,357 15 0	11 2½
7,000	3,376 2 6	1,018 15 0	4,394 17 6	12 6½	3,020 5 0	1,112 10 0	4,132 15 0	11 9½
8,000	3,876 2 6	1,306 5 0	5,182 7 6	12 11½	3,470 5 0	1,437 10 0	4,907 15 0	12 3
9,000	4,376 2 6	1,656 5 0	6,032 7 6	13 5	3,920 5 0	1,812 10 0	5,732 15 0	12 9
10,000	4,876 2 6	2,006 5 0	6,882 7 6	13 9	4,370 5 0	2,187 10 0	6,557 15 0	13 1½
12,000	5,876 2 6	2,831 5 0	8,707 7 6	14 6	5,270 5 0	3,037 10 0	8,307 15 0	13 10
15,000	7,376 2 6	4,068 15 0	11,444 17 6	15 3	6,620 5 0	4,462 10 0	11,082 15 0	14 9½
20,000	9,876 2 6	6,318 15 0	16,194 17 6	16 2½	8,870 5 0	6,962 10 0	15,832 15 0	15 10
25,000	12,376 2 6	8,693 15 0	21,069 17 6	16 10½	11,120 5 0	9,587 10 0	20,707 15 0	16 7
30,000	14,876 2 6	11,068 15 0	25,944 17 6	17 3½	13,370 5 0	12,212 10 0	25,582 15 0	17 0½
40,000	19,876 2 6	15,818 15 0	35,694 17 6	17 10	17,870 5 0	17,462 10 0	35,332 15 0	17 8
50,000	24,876 2 6	20,568 15 0	45,444 17 6	18 2	22,370 5 0	22,712 10 0	45,082 15 0	18 0½
100,000	49,876 2 6	44,318 15 0	94,194 17 6	18 10	44,870 5 0	48,962 10 0	93,832 15 0	18 9

INCOME TAX—continued.

(4a) Married Couples with two Children—Income all Earned Income.

NOTE.—The Table shows the Tax payable by Married Couples with two Children after deduction of the Married Allowance and Allowance for two Children and Earned Income Relief. The Taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Income.	Existing Charge.				Proposed Charge.			
	Income Tax.	Sur-tax.	Total.	Effective Rate.	Income Tax.	Sur-tax.	Total.	Effective Rate.
£	£ s. d.	£ s. d.	£ s. d.	s. d.	£ s. d.	£ s. d.	£ s. d.	s. d.
265	—	—	—	—	—	—	—	—
270	— 19 6	—	— 19 6	— 1	—	—	—	—
300	9 15 0	—	9 15 0	— 8	—	—	—	—
350	24 7 6	—	24 7 6	1 4½	5 5 0	—	5 5 0	— 3½
400	39 0 0	—	39 0 0	1 11½	16 10 0	—	16 10 0	— 10
500	76 2 6	—	76 2 6	3 0½	50 5 0	—	50 5 0	2 0
600	121 2 6	—	121 2 6	4 0½	90 15 0	—	90 15 0	3 0½
700	166 2 6	—	166 2 6	4 9	131 5 0	—	131 5 0	3 9
800	211 2 6	—	211 2 6	5 3½	171 15 0	—	171 15 0	4 3½
900	256 2 6	—	256 2 6	5 8½	212 5 0	—	212 5 0	4 9
1,000	301 2 6	—	301 2 6	6 0½	252 15 0	—	252 15 0	5 0½
1,250	413 12 6	—	413 12 6	6 7½	354 0 0	—	354 0 0	5 8
1,500	526 2 6	—	526 2 6	7 0	455 5 0	—	455 5 0	6 1
2,000	776 2 6	—	776 2 6	7 9	680 5 0	—	680 5 0	6 9½
2,500	1,026 2 6	50 0 0	1,076 2 6	8 7½	905 5 0	50 0 0	955 5 0	7 7½
3,000	1,276 2 6	106 5 0	1,382 7 6	9 2½	1,130 5 0	112 10 0	1,242 15 0	8 3½
4,000	1,776 2 6	268 15 0	2,044 17 6	10 2½	1,580 5 0	287 10 0	1,867 15 0	9 4
5,000	2,276 2 6	481 5 0	2,757 7 6	11 0½	2,030 5 0	512 10 0	2,542 15 0	10 2
6,000	2,776 2 6	731 5 0	3,507 7 6	11 8½	2,480 5 0	787 10 0	3,267 15 0	10 10½
7,000	3,276 2 6	1,018 15 0	4,294 17 6	12 3½	2,930 5 0	1,112 10 0	4,042 15 0	11 6½
8,000	3,776 2 6	1,306 5 0	5,082 7 6	12 8½	3,380 5 0	1,437 10 0	4,817 15 0	12 0½
9,000	4,276 2 6	1,656 5 0	5,932 7 6	13 2	3,830 5 0	1,812 10 0	5,642 15 0	12 6½
10,000	4,776 2 6	2,006 5 0	6,782 7 6	13 7	4,280 5 0	2,187 10 0	6,467 15 0	12 11
12,000	5,776 2 6	2,831 5 0	8,607 7 6	14 4	5,180 5 0	3,037 10 0	8,217 15 0	13 8½
15,000	7,276 2 6	4,068 15 0	11,344 17 6	15 1½	6,530 5 0	4,462 10 0	10,992 15 0	14 8
20,000	9,776 2 6	6,318 15 0	16,094 17 6	16 1	8,780 5 0	6,962 10 0	15,742 15 0	15 9
25,000	12,276 2 6	8,693 15 0	20,969 17 6	16 9½	11,030 5 0	9,587 10 0	20,617 15 0	16 6
30,000	14,776 2 6	11,068 15 0	25,844 17 6	17 3	13,280 5 0	12,212 10 0	25,492 15 0	17 0
40,000	19,776 2 6	15,818 15 0	35,594 17 6	17 9½	17,780 5 0	17,462 10 0	35,242 15 0	17 7½
50,000	24,776 2 6	20,568 15 0	45,344 17 6	18 1½	22,280 5 0	22,712 10 0	44,992 15 0	18 0
100,000	49,776 2 6	44,318 15 0	94,094 17 6	18 10	44,780 5 0	48,962 10 0	93,742 15 0	18 9

INCOME TAX—continued.

(4b) Married Couples with two Children—Income all Investment Income.

NOTE.—The Table shows the Tax payable by Married Couples with two Children after deduction of the Married Allowance and Allowance for two Children. The Taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Income.	Existing Charge.				Proposed Charge.			
	Income Tax.	Sur-tax.	Total.	Effective Rate.	Income Tax.	Sur-tax.	Total.	Effective Rate.
£	£ s. d.	£ s. d.	£ s. d.	s. d.	£ s. d.	£ s. d.	£ s. d.	s. d.
240	—	—	—	—	—	—	—	—
250	3 5 0	—	3 5 0	— 3	—	—	—	—
270	9 15 0	—	9 15 0	— 8½	—	—	—	—
300	19 10 0	—	19 10 0	1 3½	3 0 0	—	3 0 0	— 2½
350	35 15 0	—	35 15 0	2 0½	13 10 0	—	13 10 0	— 9
400	52 0 0	—	52 0 0	2 7	28 10 0	—	28 10 0	1 5
500	101 2 6	—	101 2 6	4 0½	72 15 0	—	72 15 0	2 11
600	151 2 6	—	151 2 6	5 0½	117 15 0	—	117 15 0	3 11
700	201 2 6	—	201 2 6	5 9	162 15 0	—	162 15 0	4 8
800	251 2 6	—	251 2 6	6 3½	207 15 0	—	207 15 0	5 2½
900	301 2 6	—	301 2 6	6 8½	252 15 0	—	252 15 0	5 7
1,000	351 2 6	—	351 2 6	7 0½	297 15 0	—	297 15 0	5 11½
1,250	476 2 6	—	476 2 6	7 7½	410 5 0	—	410 5 0	6 7
1,500	601 2 6	—	601 2 6	8 0	522 15 0	—	522 15 0	6 11½
2,000	851 2 6	—	851 2 6	8 6	747 15 0	—	747 15 0	7 5½
2,500	1,101 2 6	50 0 0	1,151 2 6	9 2½	972 15 0	50 0 0	1,022 15 0	8 2
3,000	1,351 2 6	106 5 0	1,457 7 6	9 8½	1,197 15 0	112 10 0	1,310 5 0	8 9
4,000	1,851 2 6	268 15 0	2,119 17 6	10 7	1,647 15 0	287 10 0	1,935 5 0	9 8
5,000	2,351 2 6	481 5 0	2,832 7 6	11 4	2,097 15 0	512 10 0	2,610 5 0	10 5½
6,000	2,851 2 6	731 5 0	3,582 7 6	11 11½	2,547 15 0	787 10 0	3,335 5 0	11 1½
7,000	3,351 2 6	1,018 15 0	4,369 17 6	12 6	2,997 15 0	1,112 10 0	4,110 5 0	11 9
8,000	3,851 2 6	1,306 5 0	5,157 7 6	12 10½	3,447 15 0	1,437 10 0	4,885 5 0	12 2½
9,000	4,351 2 6	1,656 5 0	6,007 7 6	13 4	3,897 15 0	1,812 10 0	5,710 5 0	12 8½
10,000	4,851 2 6	2,006 5 0	6,857 7 6	13 8½	4,347 15 0	2,187 10 0	6,535 5 0	13 1
12,000	5,851 2 6	2,831 5 0	8,682 7 6	14 5½	5,247 15 0	3,037 10 0	8,285 5 0	13 9½
15,000	7,351 2 6	4,068 15 0	11,419 17 6	15 2½	6,597 15 0	4,462 10 0	11,060 5 0	14 9
20,000	9,851 2 6	6,318 15 0	16,169 17 6	16 2	8,847 15 0	6,962 10 0	15,810 5 0	15 9½
25,000	12,351 2 6	8,693 15 0	21,044 17 6	16 10	11,097 15 0	9,587 10 0	20,685 5 0	16 6½
30,000	14,851 2 6	11,068 15 0	25,919 17 6	17 3½	13,347 15 0	12,212 10 0	25,560 5 0	17 0½
40,000	19,851 2 6	15,818 15 0	35,669 17 6	17 10	17,847 15 0	17,462 10 0	35,310 5 0	17 8
50,000	24,851 2 6	20,568 15 0	45,419 17 6	18 2	22,347 15 0	22,712 10 0	45,060 5 0	18 0½
100,000	49,851 2 6	44,318 15 0	94,169 17 6	18 10	44,847 15 0	48,962 10 0	93,810 5 0	18 9

INCOME TAX—continued.

(5a) Married Couples with three Children—Income all Earned Income.

NOTE.—The Table shows the Tax payable by Married Couples with three Children after deduction of the Married Allowance and Allowance for three Children and Earned Income Relief. The Taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Income.	Existing Charge.				Proposed Charge.			
	Income Tax.	Sur-tax.	Total.	Effective Rate.	Income Tax.	Sur-tax.	Total.	Effective Rate.
£	£ s. d.	£ s. d.	£ s. d.	s. d.	£ s. d.	£ s. d.	£ s. d.	s. d.
320	—	—	—	—	—	—	—	—
325	— 16 3	—	— 16 3	— 0½	—	—	—	—
350	8 2 6	—	8 2 6	— 5½	—	—	—	—
400	22 15 0	—	22 15 0	1 1½	4 10 0	—	4 10 0	— 2½
500	52 0 0	—	52 0 0	2 1	28 10 0	—	28 10 0	1 1½
600	96 2 6	—	96 2 6	3 2½	68 5 0	—	68 5 0	2 3½
700	141 2 6	—	141 2 6	4 0½	108 15 0	—	108 15 0	3 1½
800	186 2 6	—	186 2 6	4 8	149 5 0	—	149 5 0	3 9
900	231 2 6	—	231 2 6	5 1½	189 15 0	—	189 15 0	4 2½
1,000	276 2 6	—	276 2 6	5 6½	230 5 0	—	230 5 0	4 7½
1,250	388 12 6	—	388 12 6	6 2½	331 10 0	—	331 10 0	5 3½
1,500	501 2 6	—	501 2 6	6 8	432 15 0	—	432 15 0	5 9
2,000	751 2 6	—	751 2 6	7 6	657 15 0	—	657 15 0	6 7
2,500	1,001 2 6	50 0 0	1,051 2 6	8 5	882 15 0	50 0 0	932 15 0	7 5½
3,000	1,251 2 6	106 5 0	1,357 7 6	9 0½	1,107 15 0	112 10 0	1,220 5 0	8 1½
4,000	1,751 2 6	268 15 0	2,019 17 6	10 1	1,557 15 0	287 10 0	1,845 5 0	9 2½
5,000	2,251 2 6	481 5 0	2,732 7 6	10 11	2,007 15 0	512 10 0	2,520 5 0	10 1
6,000	2,751 2 6	731 5 0	3,482 7 6	11 7½	2,457 15 0	787 10 0	3,245 5 0	10 10
7,000	3,251 2 6	1,018 15 0	4,269 17 6	12 2½	2,907 15 0	1,112 10 0	4,020 5 0	11 6
8,000	3,751 2 6	1,306 5 0	5,057 7 6	12 7½	3,357 15 0	1,437 10 0	4,795 5 0	12 0
9,000	4,251 2 6	1,656 5 0	5,907 7 6	13 1½	3,807 15 0	1,812 10 0	5,620 5 0	12 6
10,000	4,751 2 6	2,006 5 0	6,757 7 6	13 6	4,257 15 0	2,187 10 0	6,445 5 0	12 10½
12,000	5,751 2 6	2,831 5 0	8,582 7 6	14 3½	5,157 15 0	3,037 10 0	8,195 5 0	13 8
15,000	7,251 2 6	4,068 15 0	11,319 17 6	15 1	6,507 15 0	4,462 10 0	10,970 5 0	14 7½
20,000	9,751 2 6	6,318 15 0	16,069 17 6	16 1	8,757 15 0	6,962 10 0	15,720 5 0	15 8½
25,000	12,251 2 6	8,693 15 0	20,944 17 6	16 9	11,007 15 0	9,587 10 0	20,595 5 0	16 5½
30,000	14,751 2 6	11,068 15 0	25,819 17 6	17 2½	13,257 15 0	12,212 10 0	25,470 5 0	17 0
40,000	19,751 2 6	15,818 15 0	35,569 17 6	17 9½	17,757 15 0	17,462 10 0	35,220 5 0	17 7½
50,000	24,751 2 6	20,568 15 0	45,319 17 6	18 1½	22,257 15 0	22,712 10 0	44,970 5 0	18 0
100,000	49,751 2 6	44,318 15 0	94,069 17 6	18 10	44,757 15 0	48,962 10 0	93,720 5 0	18 9

INCOME TAX—continued.

(5b) Married Couples with three Children—Income all Investment Income.

NOTE.—The Table shows the Tax payable by Married Couples with three Children after deduction of the Married Allowance and Allowance for three Children. The Taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Income.	Existing Charge.				Proposed Charge.			
	Income Tax.	Sur-Tax.	Total.	Effective Rate.	Income Tax.	Sur-Tax.	Total.	Effective Rate.
£	£ s. d.	£ s. d.	£ s. d.	s. d.	£ s. d.	£ s. d.	£ s. d.	s. d.
290	—	—	—	—	—	—	—	—
300	3 5 0	—	3 5 0	— 2½	—	—	—	—
320	9 15 0	—	9 15 0	— 7½	—	—	—	—
350	19 10 0	—	19 10 0	1 1½	3 0 0	—	3 0 0	— 2
400	35 15 0	—	35 15 0	1 9½	13 10 0	—	13 10 0	— 8
500	76 2 6	—	76 2 6	3 0½	50 5 0	—	50 5 0	2 0
600	126 2 6	—	126 2 6	4 2½	95 5 0	—	95 5 0	3 2
700	176 2 6	—	176 2 6	5 0½	140 5 0	—	140 5 0	4 0
800	226 2 6	—	226 2 6	5 8	185 5 0	—	185 5 0	4 7½
900	276 2 6	—	276 2 6	6 1½	230 5 0	—	230 5 0	5 1½
1,000	326 2 6	—	326 2 6	6 6½	275 5 0	—	275 5 0	5 6
1,250	451 2 6	—	451 2 6	7 2½	387 15 0	—	387 15 0	6 2½
1,500	576 2 6	—	576 2 6	7 8	500 5 0	—	500 5 0	6 8
2,000	826 2 6	—	826 2 6	8 3	725 5 0	—	725 5 0	7 3
2,500	1,076 2 6	50 0 0	1,126 2 6	9 0	950 5 0	50 0 0	1,000 5 0	8 0
3,000	1,326 2 6	106 5 0	1,432 7 6	9 6½	1,175 5 0	112 10 0	1,287 15 0	8 7
4,000	1,826 2 6	268 15 0	2,094 17 6	10 5½	1,625 5 0	287 10 0	1,912 15 0	9 7
5,000	2,326 2 6	481 5 0	2,807 7 6	11 3	2,075 5 0	512 10 0	2,587 15 0	10 4
6,000	2,826 2 6	731 5 0	3,557 7 6	11 10½	2,525 5 0	787 10 0	3,312 15 0	11 0½
7,000	3,326 2 6	1,018 15 0	4,344 17 6	12 5	2,975 5 0	1,112 10 0	4,087 15 0	11 8
8,000	3,826 2 6	1,306 5 0	5,132 7 6	12 10	3,425 5 0	1,437 10 0	4,862 15 0	12 2
9,000	4,326 2 6	1,656 5 0	5,982 7 6	13 3½	3,875 5 0	1,812 10 0	5,687 15 0	12 7½
10,000	4,826 2 6	2,006 5 0	6,832 7 6	13 8	4,325 5 0	2,187 10 0	6,512 15 0	13 0½
12,000	5,826 2 6	2,831 5 0	8,657 7 6	14 5	5,225 5 0	3,037 10 0	8,262 15 0	13 9½
15,000	7,326 2 6	4,068 15 0	11,394 17 6	15 2½	6,575 5 0	4,462 10 0	11,037 15 0	14 8½
20,000	9,826 2 6	6,318 15 0	16,144 17 6	16 1½	8,825 5 0	6,962 10 0	15,787 15 0	15 9½
25,000	12,326 2 6	8,693 15 0	21,019 17 6	16 10	11,075 5 0	9,587 10 0	20,662 15 0	16 6½
30,000	14,826 2 6	11,068 15 0	25,894 17 6	17 3	13,325 5 0	12,212 10 0	25,537 15 0	17 0½
40,000	19,826 2 6	15,818 15 0	35,644 17 6	17 10	17,825 5 0	17,462 10 0	35,287 15 0	17 7½
50,000	24,826 2 6	20,568 15 0	45,394 17 6	18 2	22,325 5 0	22,712 10 0	45,037 15 0	18 0
100,000	49,826 2 6	44,318 15 0	94,144 17 6	18 10	44,825 5 0	48,962 10 0	93,787 15 0	18 9